THE DECLARANT BRIEF

ISSUE 29 | 27 August 2026 | A five-minute EU border briefing

CBAM verification is becoming an evidence problem

New verifier rules, an updated Registry manual, packaging obligations and two trade-defence measures to check.

A five-minute briefing for European importers, customs teams and trade leaders.

THE CRITICAL DEVELOPMENT

CBAM verification is moving from policy to evidence

> The European Commission has filled another important part of the definitive CBAM framework.

On 24 August, it published new guidance for CBAM verifiers and National Accreditation Bodies. Accredited verifiers will be able to request access to the CBAM Registry from 1 September 2026. From January 2027, they will issue verification reports in the Registry so importers can use verified actual emissions in their CBAM declarations.

This follows three other August developments:

- Ten new guidance documents for non-EU installation operators, including calculation guidance and sector-specific documents for cement, hydrogen, fertilisers, iron and steel, aluminium, and electricity.
- A new version of the CBAM Registry declarants portal manual, published on 21 August.
- Corrected CBAM default values, published on 10 August following Commission Implementing Regulation (EU) 2026/1740.

Taken together, the message for EU importers is simple: CBAM is becoming an evidence-chain exercise. It is no longer enough to receive an emissions number from a supplier. Businesses using actual values will need to connect the imported goods to the correct installation, calculation method, reporting period and accredited verification report.

The first CBAM declaration, covering 2026 imports, is due by 30 September 2027. That may look distant, but the underlying supplier and installation data is being created now.

What to do this week

1. List the non-EU installations producing the CBAM goods you import.
2. Confirm which suppliers intend to provide actual emissions and which will rely on default values.
3. Ask suppliers whether they have adopted a monitoring plan and identified an accreditation route for their verifier.
4. Retain the connection between the installation, product, CN code, imported quantity and reporting period.
5. Replace superseded CBAM default values in internal models and supplier templates.
6. Test access roles, two-factor authentication and internal ownership for the CBAM Registry.

Importers and indirect customs representatives exceeding the single 50-tonne mass threshold for CBAM goods should also confirm that their authorised CBAM declarant status, or application reference, is correctly connected to their import process.

Primary sources: Verifier and accreditation guidance, 24 August | CBAM Registry and declarants manual | Operator and sector guidance | CBAM news and corrected default values

THREE CHANGES TO KNOW

1. EU packaging rules now generally apply

Status: In application since 12 August 2026

> The Packaging and Packaging Waste Regulation now generally applies across the EU. It covers all packaging and packaging waste regardless of material or origin, and introduces requirements concerning packaging composition, manufacturing, recoverability, reusability and waste management.

Not every target starts immediately. Several recyclability, recycled-content, reduction and reuse requirements are staged towards 2030 and later. But businesses should not wait until then to establish ownership of packaging data and extended producer responsibility.

Importers and cross-border sellers should determine who is the "producer" for each market, which national producer registrations are required, who will hold the technical packaging data, and how packaging quantities will be reported. Suppliers of packaging and packaging materials also need to provide manufacturers with the information required to demonstrate conformity.

Action: Map every EU country in which your organisation first makes packaging or packaged products available. Confirm the responsible legal entity, national registration, producer-responsibility organisation and reporting owner. For food-contact packaging, review the applicable PFAS restrictions as part of the conformity check.

Primary sources: Commission overview, 12 August | PPWR overview | Regulation (EU) 2025/40 | Commission FAQ

2. Definitive duties now apply to terephthalic acid from Korea and Mexico

Status: Definitive measure in force

> The Commission has imposed definitive anti-dumping duties on terephthalic acid of a purity of at least 99.5%, currently falling under CN code ex 2917 36 00 and TARIC code 2917 36 00 11.

The rates are:

- Republic of Korea: 6.1% for two named producers and 13.3% for other companies.
- Mexico: 24.1% for all companies.
- Taekwang Industrial Co., Ltd., Korea: no anti-dumping duty, subject to the applicable TARIC additional code.

Access to the Korean company-specific rates depends on presenting a valid commercial invoice containing the declaration required by the Regulation. Without the prescribed invoice, the rate for other Korean companies applies.

Terephthalic acid is used to produce PET for bottles, food packaging and fabrics. The measure can therefore affect costs beyond the chemical sector itself.

Action: Check the origin, producer, TARIC additional code and invoice declaration before accepting a company-specific rate. Update landed-cost calculations and purchasing terms where necessary.

Primary sources: Commission announcement | Commission Implementing Regulation (EU) 2026/1904

3. Chinese silico-manganese welding wire faces provisional duties of up to 102.4%

Status: Provisional measure in force

> The Commission has imposed provisional anti-dumping duties on certain silico-manganese steel wire originating in China. The product currently falls under CN code ex 7229 20 00 and TARIC code 7229 20 00 10.

Rates range from 75.3% to 102.4%, depending on the producer. The individual rates again depend on a valid commercial invoice containing the prescribed declaration and TARIC additional code.

The measure is provisional, so its rates and scope may change at the definitive stage. Customs treatment should be checked against current TARIC data at the time of declaration.

Action: Review open purchase orders, goods already in transit, guarantees, origin evidence and the commercial-invoice wording. Do not assume that the exporter name alone is sufficient to obtain an individual rate.

Primary source: Commission Implementing Regulation (EU) 2026/1929

DEADLINE AND RISK RADAR

1 September 2026: CBAM verifier Registry access

Accredited CBAM verifiers may begin the Registry access process. Registration must take place within two months of accreditation, but not before 1 September.

2 to 3 September 2026: Parliament's trade committee returns

The European Parliament's International Trade Committee is scheduled to meet. Watch for movement on trade-defence, economic-security and CBAM files as Brussels returns from the summer recess.

INTA meeting information and updates

30 December 2026: EUDR application for major operators

The EU Deforestation Regulation is due to apply to large and medium operators, as well as micro and small operators already covered by the EU Timber Regulation. Other micro and small operators follow on 30 June 2027.

The covered commodities remain cattle, cocoa, coffee, palm oil, rubber, soy and wood, together with specified derived products. The Commission updated the product scope and Information System rules in July.

Action now: Recheck the amended product list, connect products to CN codes, identify the operator or trader role, and test whether supplier geolocation and due-diligence information can be produced before goods are placed on or exported from the EU market.

EUDR implementation overview | July product-scope and system update

Watch, but do not treat as law: further Russia sanctions

EU foreign-policy chief Kaja Kallas has signalled a much broader set of Russia-related listings for the autumn. No new legal obligations arise from a reported proposal alone. Businesses should keep party, ownership and control screening current, but change customs treatment only when adopted legal acts and listings are published.

Euractiv report, 17 August

WORTH READING ELSEWHERE

- EU customs and trade news: August 2026, CustomsClear. A broad monthly customs and trade roundup.
- Customs & International Trade Newsletter, August 2026, BDO Ireland. Useful context on customs reform, trade defence and the second-half outlook.
- Small companies rising up against new EU packaging rules, Euractiv. A current look at the cost and administrative concerns raised by micro-businesses. Subscription may be required.
- Latvia tightens food import restrictions on Russia, Euractiv. A reminder that national restrictions can add another layer to EU-level trade and sanctions rules. Subscription may be required.

From Medium and Substack

The following pieces offer practitioner perspectives and wider context. They are commentary, not primary legal sources.

- Inside the CBAM Operating Model: People, Process, Technology, Anandv on Medium. A practical view of the cross-functional governance, supplier-data and systems work behind CBAM.
- Three regulations, one competitive system, Eugenia Suárez on Medium. Commentary on how ETS, CBAM and the AI Act can affect industrial companies beyond their formal compliance scope.
- Eurasia's Changing Strategic Landscape, Eurasia Dispatch on Substack. A current perspective on Chinese competitiveness, European growth and the effect of the EU's low-value import duty.
- In 9 days, every parcel you ship into Europe gets a customs bill it never had before, E-Commerce Operator on Substack. An operational checklist for businesses affected by the new low-value parcel duty. Confirm legal details against the Commission's official guidance.

ONE QUESTION FOR YOUR CUSTOMS FILE

If an auditor selected one CBAM import from January 2026, could you connect the declaration to the installation, emissions calculation, source documents and responsible reviewer without rebuilding the file from email?

> If the answer is no, the problem is not only carbon accounting. It is declaration evidence and ownership.

Check one declaration free with The Declarant

ABOUT THE DECLARANT

> The Declarant helps European importers and customs teams check classification, origin, trade measures, CBAM, missing evidence and possible financial exposure before filing or review.

This briefing is general information, not legal or customs advice. Measures, rates and procedures can change. Confirm the current legal act, TARIC measure and applicable national procedure before acting.

You are receiving The Declarant Brief because you subscribed to receive EU customs and trade updates. If you would like to be removed from this mailing list, or believe you received this email by mistake, you can unsubscribe here.

Privacy